



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

June 12, 2014

Via E-mail

Chen Li-Hsing

President

San Lotus Holding Inc.

Suite 23, 3301 Spring Mountain Road

Las Vegas, NV 89102

**Re: San Lotus Holding Inc.  
Post-Effective Amendment No. 4 to Registration Statement on Form S-1  
Filed May 30, 2014  
File No. 333-176694**

Dear Mr. Li-Hsing:

We have reviewed your response to the comment in our letter dated May 23, 2014 and have the following additional comments.

General

1. Please refile to include a complete prospectus rather than a partial prospectus. Refer to Rule 472(b) of the Securities Act of 1933.
2. Please provide a currently dated consent from your independent registered public accountant with the next amendment.

Please contact Donald E. Field at (202) 551-3680 or me at (202) 551-3469 with any questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief

cc: Via E-mail  
Ray Chiang